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ABSTRACT OF THE DISCLOSURE

There is disclosed a processing apparatus of sheets using an accumulation device of a vaned wheel system including a vaned wheel having a plurality of blades arranged at a predetermined interval in a rotation direction, and rotating, thereby allowing continuously feed sheets to enter between the blades, and guiding the sheets in a predetermined direction, so that the sheets guided by the vaned wheel are laminated/accumulated in an accumulation section, and synchronization is established between a supply timing of paper money by a paper money supply section and a rotation phase of the vaned wheel.

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